

1. **OBJECTIVE.** To establish policies, requirements and responsibilities for the coordination of Government Accountability Office (GAO) activities and the actions required when GAO reports contain recommendations pertaining to the Department.
2. **CANCELLATION.** DOE Order 2340.1C, Coordination of General Accounting Office Activities, dated 6-8-92.
3. **APPLICABILITY.**
 - a. **Departmental Elements.** Except for the exclusions in paragraph 3c, this Order applies to all Departmental elements. (Go to <http://www.directives.doe.gov/pdfs/reftools/org-list.pdf> for the current listing of Departmental elements. The list automatically includes all Departmental elements created after the Order is issued.)

The Administrator of the National Nuclear Security Administration (NNSA) will assure that NNSA employees comply with their respective responsibilities under this Order. Nothing in this Order will be construed to interfere with the NNSA Administrator's authority under Section 3212(d) of Public Law (P.L.) 106-65 to establish Administration specific policies, unless disapproved by the Secretary.
 - b. **DOE Contractors.** The Order does not apply to contractors.
 - c. **Exclusions.** None.
4. **REQUIREMENTS.**
 - a. Each organizational element will cooperate fully with GAO representatives and provide expedient, competent assistance.
 - b. Such reports or letters relating to GAO activities as may be received by the Department for response, comment or information will be processed in accordance with this Order.
 - (1) As the agency of the Federal Government with the statutory authority to conduct independent surveys, reviews, studies and audits of the activities of all Federal agencies, the GAO will be given access, to the extent permitted by law, to any books, documents, papers, records and other information needed to perform its function.

- (2) Sensitive documents will be provided to GAO through the program element with cognizance over the document or information contained therein. NOTE: Sensitive documents include inter-and intra-Agency memorandums and electronic files and business confidential or proprietary data. Examples are—
 - (a) material provided to DOE by a contractor who considers the information as confidential in relation to his or her company;
 - (b) correspondence and reports concerning individual employees;
 - (c) working papers, memoranda and trip reports that present personal ideas or opinions used in the development of policy initiatives, such as papers which contain positions, opinions and ideas not necessarily adopted by Departmental elements;
 - (d) documents relating to incomplete actions, such as data pertaining to ongoing contract selection or negotiation and subject matter not yet presented to Congress;
 - (e) documents covered by executive privilege and
 - (f) documents provided to DOE by foreign governments or international organizations, if such documents contain information relevant to other countries, which would be sensitive if included in a GAO report.
- (3) The President has reserved the authority to invoke Executive privilege; therefore, no GAO request will be denied on that basis unless a determination to assert such privilege has been made by the President.
- (4) Questions regarding requests for classified information will be referred to the Departmental element responsible for authorizing access to classified information.
- (5) Decisions not to authorize access and the justification will be provided to the GAO by the appropriate element.
- (6) Questions on requests for information will be resolved by either the Department's Chief Financial Officer or, in the case of NNSA, the Director, Policy and Internal Controls Management.
- (7) Access to certain records will be controlled by the provisions of Title 1 of P.L. 96-226, The General Accounting Office Act of 1980. Exemptions from access under specific circumstances may be sought in accordance with the Office of Management and Budget (OMB) Bulletin No. 81-14, *Exemptions from GAO Access to Records*, dated 03-23-81.

- (a) GAO has the statutory right to access pre-decisional and deliberative documents unless the President or OMB certifies that certain standards have been met under 31 U.S.C. Section 716(d)(1)(C).
 - (b) To ensure GAO's access to information maintained by Federal agencies, the Congress provided in 31 U.S.C. Section 716(b) for enforcement actions to compel the production of a record including filing a report describing the access issues with the President, Director of OMB, Attorney General, agency head and Congress, and bringing a civil action in Federal District Court to enforce GAO's access rights.
 - (c) Extremely limited exceptions to the authority are established in 31 U.S.C. Section 716(b) including if the President or the Director of OMB certifies that—
 - 1 the record could be withheld under either of two Freedom of Information Act exemptions in 5 U.S.C. Section 552(b)(5) (litigation process) and (b)(7) (law enforcement records), and/or
 - 2 disclosure could reasonably be expected to impair substantially the operations of the Government.
 - (8) During the course of their review, GAO may request information (e.g. letters, pamphlets, etc.) originating from other Federal agencies. GAO will be provided information related to the originator of the requested information for GAO then to take whatever actions they deem appropriate.
 - c. Whenever DOE and/or NNSA indicates in a statement to Congressional committees that it will take additional action on recommendations contained in a final report, the current status of the action being taken on each recommendation will be reported quarterly through the Departmental Audit Report Tracking System.
5. RESPONSIBILITIES.
- a. Office of the Secretary signs packages for submission to GAO
 - b. Chief Financial Officer (CFO). [NOTE: Since NNSA has a stand alone process described in the *NNSA Internal Controls Management Procedures Manual*, except as noted, these responsibilities are for non-NNSA elements.]
 - (1) Processes such GAO requests as may be received regarding access to files or information involving any DOE organizational element [including NNSA].

- (2) Requests permission from OMB for GAO's access to records from OMB.
 - (3) Distributes draft and final reports within DOE and coordinate audit start notifications as described in the Audit Coordinators Handbook (ACH).
 - (4) Determines the primary action activity (PAA) that will prepare the responses to GAO on draft and final reports.
 - (5) Determines the secondary action activity (SAA) that will contribute comments for the preparation of responses to draft and final reports.
 - (6) Prepares Departmental Audit Report Tracking System (DARTS) memorandums for both draft and final reports.
 - (7) Coordinates actions and milestones listed in Attachments 1, 2 and 3 of this order.
 - (8) Reviews proposed responses on draft reports and responses relating to recommendations in final reports, and sign the letters to GAO and Congress on CFO actions. NNSA will provide separate responses, whether as the PAA or SAA, when deemed appropriate by NNSA (with copy to the CFO).
 - (9) Notify program offices of new audit.
 - (10) Receive final reports from GAO.
 - (11) Establish due dates and distribute final reports.
 - (12) Track open recommendations and corrective actions in DARTS.
 - (13) Provide semi-annual status reports to GAO.
- c. Executive Secretariat initially processes reports or letters relating to GAO activities received by the Department for response, comment or information, by logging them into the Electronic Document Online Correspondence & Concurrence System (eDOCS) and assigning them to the CFO for response or other appropriate action.
- d. Office of Classification provides security classification services to DOE elements upon request and directly to GAO at its request.
- e. Heads of Departmental Elements (non-NNSA).
- (1) Designate points of contact for handling GAO matters, promptly submit the names of the designees to the CFO and establish procedures for handling GAO matters within their organizational element. In addition, any contact, inquiry or request received from any GAO representative by

any person within the organizational element, which cannot be related to a previously cleared GAO action, must be referred to the point of contact who will inform the CFO.

- (2) Designate a reports coordinator to advise the organization head on the status and schedule of audit actions and notify the CFO of the designee.
 - (3) When designated as the PAA.
 - (a) Coordinate responses to GAO on draft reports with the CFO.
 - (b) Prepare responses to GAO on draft reports for the signature of Program Officials.
 - (c) Prepare and coordinate responses to Congress on the recommendations in final reports for the signature of Program Officials.
 - (d) Prepare and coordinate responses to Executive Secretariat for draft and final reports if being signed by the Secretary.
 - (4) When designated as SAA, provide comments and observations directly to the PAA for use in preparing responses to GAO or Congress.
- f. Heads of Field Elements (non-NNSA).
- (1) Comply with subparagraphs 5d(1), (3) and (4).
 - (2) Furnish copies to the CFO of all substantive official correspondence between their organizations and GAO.
 - (3) Where an inquiry from GAO involves a matter of DOE policy, coordinate the proposed reply with the cognizant Headquarters official(s) and the CFO prior to its release.
- g. General Counsel concurs on audit packages.
- h. Assistant Secretary for Congressional and Intergovernmental Affairs concurs on audit packages.
- i. PAA and/or SAA Designated Points of Contact.
- (1) Inform the CFO of any GAO inquiry or request that cannot be related to a previously cleared GAO action.
 - (2) Prepares action memorandum and comments letters.

- (3) Distributes action memorandum and comments letter to, the Office of the Secretary and the CFO for review and/or concurrence as deemed appropriate.
- (4) Obtains required concurrences and prepares final signature package.

6. DEFINITIONS.

- a. Primary Action Activity (PAA). The organization assigned primary management responsibility for the functional activity or program that is the principal subject of an audit review.
- b. Secondary Action Activities (SAA). The organization(s) responsible for ancillary, technical or legal aspects covered in an audit review. These organizations support the PAA.

7. REFERENCES.

- a. 42 U.S.C. 7137, the Department of Energy Organization Act, Section 207, which describes the functions of the Comptroller General in relation to the activities of the Department.
- b. 5 U.S.C. Section 552, the Freedom of Information Act, which prescribes the procedure agencies should follow in making information available to the public.
- c. 31 U.S.C. Section 716, Availability of Information and Inspection of Records, requires each Federal agency to give GAO information the Comptroller General requires about the duties, powers, activities, organizations and financial transactions of the agency.
- d. P.L. 91-510, the Legislative Reorganization Act of 1970, Section 236, which prescribes the actions to be taken by executive agencies on GAO reports that contain recommendations.
- e. P.L. 96-226, the General Accounting Office Act of 1980, Title 1, which revises provisions for the purpose of improving budget management and expenditure control.
- f. P.L. 106-65, as amended, National Nuclear Security Administration Act of 1999, Title 32 of which provides NNSA with clear and direct lines of accountability and responsibility for the management and operation of the Nation's nuclear weapons, naval reactors and nuclear nonproliferation activities.
- g. Office of Management and Budget (OMB) Circular A-50, Audit Follow-up, dated 9-29-82, revised, which contains the policies and procedures to use in considering reports issued where follow-up is necessary.

- h. OMB Bulletin No. 81-14, Exemptions from GAO Access to Records, dated 3-23-81, which establishes criteria for requesting exemptions from GAO's access to records.
 - i. DOE O 224.3, *Audit Resolution and Follow-up Programs*, dated 1-24-05, which establishes requirements for the timely, efficient and effective resolution of open audit findings and recommendations.
- 8. NECESSITY FINDING STATEMENT. In compliance with Sec. 3174 of P.L. 104-201 (42 USC 7274k note), DOE hereby finds that this Order is necessary for the protection of human health and the environment or safety, fulfillment of current legal requirements, and conduct of critical administrative functions.
- 9. CONTACT: Questions concerning this order should be addressed to the Office of the Chief Financial Officer, Office of Internal Review, (202) 586-8921.

BY ORDER OF THE SECRETARY OF ENERGY:

CLAY SELL
Deputy Secretary

CONTENTS

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CHAPTER I. PROCEDURES—GAO AUDITS IN PROCESS

1. INITIAL CONTACTS.

- a. The GAO normally informs the Office of the Chief Financial Officer (CFO) by telephone in advance of a planned audit (e.g. survey, review, etc). At the request of PAA, and on other occasions determined by special circumstances, GAO may be asked by the CFO to confirm any initial requests for information in writing.
- b. Affected organizations are notified by the CFO with a notification letter from GAO of their intent to conduct a review. If direct contacts are made by GAO to any DOE element, the CFO should be informed promptly.
- c. The PAA will make arrangements with the GAO for an entrance conference to discuss the nature and scope of the proposed inquiry or review, whether such work was requested by Congress or was self-initiated, and the type of data required.
- d. Following the initial contact, GAO will contact designated representatives of the affected organization(s) for records or information.

2. TRACKING OF GAO ACTIVITIES.

- a. The PAA and/or SAA organization will assure that GAO is referred to the personnel who can provide the information requested. Designated contact personnel will keep informed of the inquiry so they may brief their supervisors, who will make other appropriate management levels aware of the nature of the questions, the response and other pertinent data. This tracking will be restricted to obtaining informational briefings (i.e., status of the assignment only from personnel directly involved in the inquiry). DOE personnel are not to hamper GAO in the performance of its review or request status or follow-up information after the GAO has held its exit conference.
- b. The PAA and/or SAA designated points of contact will inform the CFO promptly if any significant policy issues develop during the course of an audit. If the work is being performed at a field location, such notification can be made through the appropriate Headquarters organizational element if desired. The CFO also will be informed promptly of any unusual developments, requests or deviations from stated audit objectives. In turn, the CFO will inform the pertinent Under Secretary and the Office of the Secretary of significant developments concerning policy or sensitive issues.

3. EXIT INTERVIEWS.

- a. As soon as possible after completion of any audit, the PAA will arrange for an exit interview with the GAO team to discuss the principal findings and issues to

be reported. If more than one organization is involved, arrangements should be made through the CFO and/or NNSA for all organizations to attend a single exit interview, the purpose of which is to—

- (1) inform DOE and/or NNSA of significant problems, findings and recommendations before a draft report is submitted for comment and
 - (2) enable DOE and/or NNSA to provide GAO with any supplemental information or views that may bear upon the findings and conclusions before the draft report is written.
- b. Within 30 calendar days of the exit interview, designated contact personnel will provide the CFO and cognizant Headquarters and field officials (if the interview was at a field element) a written summary report of matters covered. It will include the Title and code number of the GAO assignment, the names, titles and organization of all attendees, and the highlights of matters discussed with particular emphasis on any matters which may result in recommendations for action.

DEPARTMENT OF ENERGY FUNCTIONAL RESPONSIBILITIES FOR GAO AUDITS

Function	Responsible Office
1. Receive GAO audit start information	Office of the Chief Financial Officer
2. Notify program office of new audit	Office of the Chief Financial Officer
3. Set up and attend entrance conference	Program office
4. Notify other organizations of changes to scope and/or location of audit	Program office
5. Set up and attend exit conference	Program office
6. Receive and distribute draft reports	Program office
7. Coordinate oral or written response to draft reports	Program office
8. Provide info copy of sensitive draft reports to Executive Secretariat	Program office
9. Sign formal responses to draft reports	Head of Departmental Element
10. Receive final reports from GAO	Office of the Chief Financial Officer
11. Establish due dates and distribute final reports	Office of the Chief Financial Officer
12. Coordinate response with appropriate offices	Program office
13. Coordinate potentially controversial reports with the Office of the Secretary by providing a brief description of issues and recommended courses of action	Program office
14. Sign letters to Congress, OMB and GAO	Head of Departmental Element

Function	Responsible Office
15. Distribute letters to Congress, OMB and GAO	Program office
16. Distribute copies of signed letters Executive Secretariat and the Chief Financial Officer	Program office
17. Track open recommendations and corrective actions in DARTS	Office of the Chief Financial Officer
18. Provide semi-annual status reports to GAO	Office of the Chief Financial Officer

CHAPTER II. PROCEDURES—DRAFT GAO REPORTS

1. GENERAL: As stated in OMB Circular A-50, revised, GAO normally provides copies of draft reports to DOE for review and comment so final reports may incorporate Departmental views. DOE normally has no more than 30 days and quite frequently less than 30 days, from the issue date of draft reports to submit a response to GAO. Written comments made by DOE within the specified time period will be published by GAO as an appendix to the final report.
2. DISTRIBUTION OF DRAFT REPORTS.
 - a. Draft reports usually are transmitted formally by GAO to the Secretary of Energy, with additional copies to the CFO.
 - b. The Office of the Chief Financial Officer will provide copies of draft reports to the appropriate PAA/SAAs and/or NNSA.
 - (1) Draft reports containing recommendations for action or significant findings pertaining to DOE activities will be distributed to the appropriate PAAs and SAAs for preparation of written or verbal comments for presentation to GAO. If a verbal response is to be made, the memorandum distributing the report will indicate the date, time and location of the meeting scheduled between DOE and GAO officials.
 - (2) Draft reports containing no recommendations for action, which do not otherwise significantly affect DOE, will be distributed for information only.
3. RESPONSES TO DRAFT REPORTS.
 - a. When draft GAO reports contain recommendations for action or significant findings pertaining to DOE and/or NNSA, the PAA ordinarily will prepare a Departmental response for submission to GAO. Under unusual circumstances, DOE and/or NNSA may elect not to comment.
 - b. When draft reports do not contain recommendations for action or otherwise significantly affect DOE and/or NNSA, DOE and/or NNSA may elect not to prepare a response to GAO.
 - c. At the time a draft report is transmitted to DOE, GAO specifies the time period within which DOE must respond in order for the response to be reflected in the final report.
 - (1) Given the full 30-day period, DOE and/or NNSA will prepare a written response. The time schedule for determining internal due dates for preparation of a written response is shown on page 13. This time

schedule will be adhered to unless a different time period is specified by GAO.

- (2) Given a time period shorter than 30 days, DOE and/or NNSA may present verbal comments to GAO or prepare a written response. The CFO and/or NNSA will arrange and participate in any meeting between GAO and the affected organizational elements in which verbal comments are presented in lieu of a written response.
- (3) The Office of the Chief Financial Officer will initiate the DARTS memorandum specifying the PAA, SAA and internal due dates for preparing and coordinating a response to GAO.
- (4) The PAA will—
 - (1) prepare the Departmental response to GAO and coordinate it with all SAAs indicated on the DARTS memorandum as shown on page 9,
 - (2) obtain required concurrences and signature on the response, and
 - (3) submit a copy of the written response with concurrences to the CFO.

NNSA may respond separately as the SAA when appropriate.

- (5) The SAA will review and provide comments promptly to the PAA upon receipt of the draft report and also will comment promptly on, or concur with, the proposed response to GAO when it is distributed to them by the PAA. Any comment on contested points in the draft report, as well as other comments, must be furnished to the PAA on or before the established internal due date so that the comments can be included in the Departmental response to GAO. The use of electronic/digital media (e.g. fax, e-mail, etc.) should be considered in order to meet due dates.
- b. In addition to reviewing draft reports for accuracy, officials will consider each recommendation or suggestion in the draft report and, if possible make a determination as to whether they are accepted.
- (1) If a recommendation or suggestion is accepted, any action which can be taken prior to preparation of the Departmental response should be pursued vigorously.
 - (2) Evidence of the action taken and comments on planned or additional action will be provided to the PAA for inclusion in the response.

- (3) If DOE does not agree with the recommendation, the reason for the disagreement must be explained fully in the response.
 - c. Recipients of draft reports must not, under any circumstances, show or release its contents for other than official review and comment. It must be safeguarded to prevent improper disclosure.
4. GAO TREATMENT OF DOE RESPONSE.
- a. GAO will print the DOE and/or NNSA written response to a draft report in full as an appendix to the final report providing the DOE response is transmitted to GAO within the expressed time schedule.
 - b. GAO will reflect verbal comments, presented by DOE and/or NNSA in lieu of a formal written response, in the text of the final report.
 - c. GAO may revise the text of the final report to reflect the DOE and/or NNSA's position on various findings and recommendations and to indicate its reaction to the DOE and/or NNSA's position.
 - d. Disagreements between GAO and DOE and/or NNSA may be resolved prior to issuance of the final report by GAO. If so, GAO may revise those items expressed in the draft report accordingly.
 - e. If GAO revises the draft report based on information presented in the DOE and/or NNSA response, DOE and/or NNSA may be shown a revised draft or a revised copy of the portion of the draft which has been changed. DOE and/or NNSA may be given an opportunity to review and comment on the revisions, on a quick turnaround basis, prior to publication of the final report.
 - f. If the Departmental response is not received by GAO by an indicated due date, GAO usually will include a statement in the final report regarding the absence of DOE and/or NNSA comments.

CHAPTER III. TIME OBJECTIVES AND MAJOR MILESTONES FOR PROCESSING DRAFT GAO REPORTS

The following schedule serves to determine internal due dates for preparing responses, unless a different time period is specified by GAO. *In order to adhere to the schedule, use of electronic/digital media may be used to transmit draft response to GAO (e-mail, fax, etc).*

Milestones	Number of Calendar Days	Cumulative Calendar Days
CFO receives, reviews and distributes draft report to the PAA & SAA.	4	4
SAA reviews draft reports and provides comments to the PAA.	9	13
PAA prepares action memorandum and comments letters.	6	19
PAA distributes action memorandum and comments letter to all SAAs, the Office of the Secretary and the CFO, obtains required concurrences and prepares final signature package. (Concurrence is always obtained from the General Counsel (GC) and the Assistant Secretary for Congressional and Intergovernmental Affairs (CI). When the draft responses are being signed by an Assistant Director/Director outside of the CFO, the CFO <u>does not</u> need to see CI or GC's concurrences. If the CFO is signing out a response, CI and GC's concurrence is required).	7	26
Program office signs comments letter to GAO.	4	30

CHAPTER IV. PROCEDURES—FINAL GAO REPORT

1. DISTRIBUTION OF FINAL REPORTS.

- a. Final reports are transmitted formally by GAO to the Secretary of Energy, with additional copies to the CFO.
- b. The Office of the Chief Financial Officer will provide copies of final reports to such Departmental Elements as deemed appropriate.
 - (1) Final reports containing recommendations for action will be distributed to the appropriate PAA and SAA for preparation of a Departmental response to Congress. The DARTS memorandum distributing the report will designate the PAA and SAAs.
 - (2) Final reports containing no recommendations to DOE and/or NNSA action will be distributed for information only.

2. RESPONSES TO FINAL REPORTS.

- a. Under Section 236 of the Legislative Reorganization Act of 1970, 31 U.S.C. § 720, whenever GAO issues a report which contains recommendations to the head of any Federal agency, the agency must submit a written statement of the actions taken with respect to the recommendations to the Senate Committee on Governmental Affairs and the House Committee on Government Operations not later than sixty days after the date of the report.
 - (1) DOE and/or NNSA must respond to the House Committee on Government Operations and the Senate Committee on Governmental Affairs within 60 days of issuance of the GAO report.
 - (2) On the 60th day or before the response is forwarded to Congress, two copies of the DOE and/or NNSA statements also must be submitted to OMB and GAO.
 - (3) In connection with the first request for appropriations submitted more than 60 days after issuance of the GAO report, DOE and/or NNSA must provide the House and Senate Committees on Appropriations with written statements regarding action taken by DOE and/or NNSA pursuant to GAO recommendations. DOE and/or NNSA satisfies this requirement by providing copies of the DOE and/or NNSA response to these committees at the time response is made to the other Congressional committees, OMB and GAO.
 - (4) The written statement must address each GAO recommendation, fully describing actions already taken or to be taken to implement the

recommendation. If DOE and/or NNSA does not agree with the recommendations, the reason for the disagreement must be explained fully. Action, if any, which has been taken or will be taken pursuant to the recommendation, must be described.

- b. When final GAO reports do not contain recommendations for DOE and/or NNSA action, no response to Congress, OMB or GAO is required.
- c. If a written response is to be prepared, the CFO will initiate the DARTS memorandum specifying the PAA, SAA and internal due dates for preparing and coordinating the response to the Congress, OMB and GAO. (The time schedule for determining internal due dates for preparation of the written response is shown on pages 16 and 17. The DARTS memorandum will be provided to the PAA at the same time the final report is distributed.
- d. The PAA will—
 - (1) prepare the Departmental response to Congress, OMB and GAO and coordinate it with all SAAs, the CFO and/or NNSA as indicated in Attachment 2 along with the DARTS memorandum;
 - (2) obtain required reviews and concurrences on the response from the participants; and
 - (3) submit the written response with concurrences and the transmittal letters (to the Congressional committees, OMB and GAO) to the CFO.
- e. The SAA will review the report and provide comments to the PAA promptly upon receipt of the final report distributed to them by the CFO and also will comment promptly on, or concur with, the proposed response to Congress when it is distributed to them by the PAA.
- f. The final response will be signed by the PAA Head or will be routed through the Executive Secretariat for review and forwarding to the Secretary.

CHAPTER V. TIME OBJECTIVES AND MAJOR MILESTONES FOR PROCESSING FINAL GAO REPORTS

The following schedule serves to determine internal due dates, including those entered into the Departmental Audit Report Tracking System, for preparing responses to Congress. *In order to adhere to the schedule, use of electronic/digital media may be used to transmit draft response to GAO (e-mail, fax, etc).*

Milestones	Number of Calendar Days	Cumulative Calendar Days
CFO receives, reviews and distributes final report to the PAA & SAA.	4	4
SAA provides comments to the PAA.	10	14
PAA drafts action memorandum, comments and letters to Congress, OMB and GAO.	14	28
PAA distributes revised action memorandum and comments to all SAAs and the CFO, and obtains required concurrences. (Concurrence is always obtained from the General Counsel (GC) and the Assistant Secretary for Congressional and Intergovernmental Affairs (CI). When the Management Decision/60 day letter are being signed by an Assistant Director/Director outside of the CFO, the CFO <i>does not</i> need to see CI or GC's concurrences. If the CFO is signing out a response, CI and GC's concurrence is required).	12	40
PAA prepares final signature package.	11	51
Executive Secretariat may review package.	2	53
The Office of the Secretary may review and approve package.	4	57
Program Office signs package.	3	60